United States of America v. Noelle L. Keller

PETITION TO ENFORCE IRS SUMMONS

Exhibit 2

ons Case 1:25-cv-01681 Page 2 of a

Collection Information Statement

In the matter of NOELLE L KELLER, 916 COLD SPRING RD, BALTIMORE, MD 21220-4332

Internal Revenue Service (Identify Division) <u>SMALL BUSINESS/SELF EMPLOYED</u>

Industry/Area (Identify by number or name) Small Business / Self Employed

Periods: See Attachment 1 to Summons Form 6637 for Period Information

The Commissioner of Internal Revenue

To: NOELLE L KELLER

At: 916 COLD SPRING RD, BALTIMORE, MD 21220-4332

You are hereby summoned and required to appear before INDIRA PERSAUD, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 01/01/2024 To 01/24/2025

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, stored value cards, online and mobile accounts, virtual currency, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

Do not write in this space

31 HOPKINS PLAZA, ROOM 950 GRP 16, BALTIMORE MD 21201-2825 (443) 853-5132	
Place and time for appearance: At <u>31 HOPKINS PLAZA</u> , ROOM 930 GRP 16, <u>21201-2825</u>	
on the <u>27th_day of February</u> , <u>2025</u> at <u>12:00</u> o'clock_p_m.	
Issued under authority of the Internal Revenue Code this 27th day of January, 2025	
Signature of issuing officer Title	
INDIRA PERSAUD Andira Persaud REVENUE OFFICER	
Signature of approving officer (if applicable) Title	
GROUP MANAGER (ACTING)	

Business address and telephone number of IRS officer before whom you are to appear:

	Case 1.25-CV-01081 D	Document 1-3 Filed 05/27/25 Page 3 01 7
		te of Service of Summons o section 7603, Internal Revenue Code)
I certify	that I served the summons shown on the front of	of this form on:
Date	1/27/2025	Time 2:20 PM
How S	Summons Was Served	
	1. I handed an attested copy of the sumn	mons to the person to whom it was directed.
X	2. I left an attested copy of the summons I left the copy with the following persons	s at the last and usual place of abode of the person to whom it was directed. on (if any).
	THE SUMMONS WAS LEFT WEDO	GED BETWEEN THE FRONT DOOR AND ITS FRAME.

Signature Andira Persaud	Title REVENUE OFFICER
<u> </u>	

I certify that the copy of the summons served contained the required certification.

Signature

Andira Persaud

Title

REVENUE OFFICER

Case 1:25-cv-01681**Summons** Refield 05/27/25 Page 4 of 7

			are attachments in q			
1. Name and address of person sum NOELLE KELLER 916 COLD SPRING RD BALTIMORE, MD	moned		8. Taxpayer's name and las	t known address if di	fferent from Ite	em 1
2. Summone convod at above address	•		O. Taymayaria TIN			
 Summons served at above addres Yes 	_	n in Section C)	9. Taxpayer's TIN			
3. Manner of service		Thi Geodeli Gy	10. Type of investigation			
Personal service on person sur	mmoned		Delinquent account	Г] Examinati	on
Personal service on person aut		of process	Delinquent return		Other (spe	
Name	Title	·	Criminal			
			11. Type of tax and periods	involved (explain in	Section A, if pe	eriods in description of
Delivered to other person over	16 years o l d at l ast known	address	records are different from	n periods stated in s	ummons capti	on)
Name	Relationship to	person summoned	1040			
			12. All applicable tax periods	s included on summo	_	in in Spotian C)
■ Left at last known address-not	de l ivered to anyone		Yes		No (expiai	in in Section C)
Specify method (i.e., slipped under de			13. Statute of limitations pro		a Na	
WEDGED IN THE FRONT DOOR	L .		Yes (explain in Section	n C) 🔀	No No	
Mailed via certified mail (third p	earty recordkeeper)		14. Tax liability involved			
Served by a method not listed a			Assessed \$ 536,383.38			
procedures to the person to wh		h the consent of the witness	Estimated \$ 549,656.85			(explain in Section C)
Specify method (i.e., facsimile transn	nission)		15. Taxpayer category (corp	oration, salaried indi	ividual, etc.; in	clude spouse if applicable)
If summons was served based upon	a summons waiver, includ	e a copy of the waiver with	SALARIED INDIVIDUAI	_		
the "IRS Copy" of the summons and Recordkeeper Certificate.					•	nforcement, suit, seizure, etc.)
4. If third party summons, was notice	given to all persons to wh	om records pertain	pending against taxpaye	·	-	
Yes (Indicate in Section B when	ther petition to quash sumi	mons was filed. If notice(es)	Yes (explain in Section			
other than taxpayer, list names			17. Has there been a referra	_	_	epartment of Justice
No (explain in Section C)	Not a third	party summons	Yes (explain in Section	n C) 🔀	.] No	
5. Date of service	Appearance da	te				
1/27/2025	2/27/2025					
6. Person summoned						
	•	e all summoned information				
7. Does IRS possess any of summon	_					
Yes (explain in Section C) A. Describe exact purpose of summo	× No					
The purpose of the summons is to s						
B. Reason for not complying, if know The power of attorney advised RO	n Persaud that the taxpayer	has the flu and cannot appea	r.			
C. Other information (include synops RO Persaud has attempted to secure taxpayer's address on 4/28/2023 at with a folder containing Maryland I documents by 5/30/2023. RO Persaud Garczynski and asked why the docu 433-A. On 11/15/2023, RO Persaud package to the taxpayer. On 12/12/2 Persaud received a fax from Mr. Ga 1/27/2025, the taxpayer did not app make contact and left the sealed pactaxpayer's mother received the sums	Persaud that the taxpayer is of attempts to obtain infect the Collection Informati which time RO was unable and Records for the propud did not receive the documents have not been receil, along with GM Blake, i 2023, the taxpayer did not reczynski requesting that the ear for the meeting. RO Feckage containing the summons and gave it to the taxpayer did not receive the meeting.	ormation before summons was on Statement, along with the e to secure the collection information of the secure that collection information of the secure that said began levy action sixed. Mr. Garczynski stated ssued Form 6637 to the addressued Form 6637 to the addressued for the meeting. RO the meeting be rescheduled. For the secure of t	s issued, if summoned person supporting documents, since ormation statement and the san amortization schedule. RC on, which generated no funds that the taxpayer has not prosess of record and made conta Persaud issued Letter 725 fo RO Persaud advised Mr. Gardl, then issued Form 6637 at for RO Persaud received a fazer cannot appear because she	e April 2023. On 4/2 upporting document of Persaud re-request. On 8/23/2023, RO wided him with the fact with Benjamin Or the taxpayer to approxynski that the meche address of record from Mr. Garczyn has the flu. RO Per	es. Mr. Garczy ed Form 433- Persaud place necessary doc pdyke who st pear on 1/27/2 eting cannot be d, however, R ski dated 2/26 saud has not r	A with the supporting and a phone call to Mr. uments to prepare Form ated that he will deliver the 1025. On 1/2/2025, RO a rescheduled. On O Persaud was unable to 1/2025 stating that the eccived further information.
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Case 1:25-cv-01681 Summons Refer Page 5 of 7

1. Name and address of person summoned						
NOELLE KELLER 916 COLD SPRING RD BALTIMORE, MD			8. Taxpayer's name and last	known address if c	different from Ite	em 1
2. Summons served at above address			9. Taxpayer's TIN			
Yes	□ No (explain	in Section C)	9. raxpayers riiv			
3. Manner of service			10. Type of investigation			
Personal service on person summoned			Delinquent account	Г	Examination	on
Personal service on person authorized to	accept service o	of process	Delinquent return	Ī	Other (spe	
Name	Title	·	Criminal	_	_	
			11. Type of tax and periods i	invo l ved <i>(explain in</i>	Section A, if pe	eriods in description of
Delivered to other person over 16 years	o l d at last known	address	records are different fron			
Name	Relationship to	person summoned	1040			
			12. All applicable tax periods	included on summ	_	
▼ Left at last known address-not delivered	to anyone		X Yes		No (explai	in in Section C)
Specify method (i.e., slipped under door, attack	hed to door, etc.)		13. Statute of limitations prob	_	_	
WEDGED IN THE FRONT DOOR			Yes (explain in Section	1 C)	X No	
Mailed via certified mail (third party recor	rdkeeper)		14. Tax liability involved			
Served by a method not listed above that			Assessed \$ 536,383.38			
procedures to the person to whom it was	directed and with	the consent of the witness	Estimated \$ 549,656.85			(explain in Section C)
Specify method (i.e., facsimile transmission)			15. Taxpayer category (corp.	oration, salaried ind	dividual, etc.; in	clude spouse if applicable)
If summons was served based upon a summon	ne waiver include	a conv of the waiver with	SALARIED INDIVIDUAL		, ,	, , ,
the "IRS Copy" of the summons and the complex Recordkeeper Certificate.			16. Other civil, criminal, or ac pending against taxpayer		•	nforcement, suit, seizure, etc.)
4. If third party summons, was notice given to	all persons to who	om records pertain	Yes (explain in Section		× No	
Yes (Indicate in Section B whether petition			17. Has there been a referral			enartment of Justice
					t case to the De	
other than taxpayer, list names and addr	esses in Section (—	<i>C</i>)		_		partificing of business
other than taxpayer, list names and addr		C) party summons	Yes (explain in Section	_	I case to the De	partment of vusitee
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other than taxpayer, list names and addr No (explain in Section C) 5. Date of service 1/27/2025 6. Person summoned Did not appear Appeared b 7. Does IRS possess any of summoned inform	Appearance dat 2/27/2025	party summons		_		partition of dustice
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other than taxpayer, list names and addr No (explain in Section C) 5. Date of service 1/27/2025 6. Person summoned Did not appear Appeared b 7. Does IRS possess any of summoned inform Yes (explain in Section C) A. Describe exact purpose of summons and re The purpose of the summons is to secure the	Appearance dat 2/27/2025 out did not provide lation No No No No No No No No No	party summons e e all summoned information oned information to periods usual information and determined to the statement, along with the eto secure the collection inferty, the SDAT search, and auments and began levy actionived. Mr. Garczynski stated sued Form 6637 to the addrappear for the meeting. RO the meeting be rescheduled. It ersaud, along with AGM Hilmons wedged in the front documents.	r. s issued, if summoned person supporting documents, since ormation statement and the sum amortization schedule. RO n, which generated no funds, that the taxpayer has not provess of record and made contailers and issued Letter 725 for RO Persaud advised Mr. Garcel, then issued Form 6637 at the province of the persaud received a fax fax and the sum of the province of the persaud advised Mr. Garcel, then issued Form 6637 at the province of the persaud received a fax and province of the persaud received and province of th	is the taxpayer) April 2023. On 4/ April 2023. On 4/ April 2023. Record to a country O Persaud re-reques On 8/23/2023, Record to a country or the taxpayer to a country created that the me he address of record from Mr. Garczyn	X No /28/2023, RO Fints. Mr. Garczysted Form 433-c) Persaud placenecessary docinopolyke who stropear on 1/27/2 peting cannot bord, however, Ronski dated 2/26	Persaud appeared at the vinski provided RO Persaud AA with the supporting ed a phone call to Mr. uments to prepare Form ated that he will deliver the 2025. On 1/2/2025, RO e rescheduled. On O Persaud was unable to 5/2025 stating that the
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1. Name and address of person summoned			•				
NOELLE KELLER 916 COLD SPRING RD BALTIMORE, MD			8. Taxpayer's name and last	t known address i	if differe	nt from Ite	m 1
2. Summons served at above address			9. Taxpayer's T IN				
Yes	□ No (explain	ı in Section C)	9. Taxpayers Tin				
3. Manner of service			10. Type of investigation				
Personal service on person summoned			Delinquent account			Examinatio	on
Personal service on person authorized to	o accept service o	of process	Delinquent return		=	Other (spec	
Name	Title	<u>'</u>	Criminal				
			11. Type of tax and periods	involved (explain	in Secti	ion A, if pei	riods in description of
Delivered to other person over 16 years	o l d at last known	address	records are different from				
Name	Relationship to	person summoned	1040				
			12. All applicable tax periods	s included on sun	_		
✗ Left at last known address-not delivered	to anyone		× Yes			No (explain	n in Section C)
Specify method (i.e., slipped under door, attac	hed to door, etc.)		13. Statute of limitations pro		_		
WEDGED IN THE FRONT DOOR			Yes (explain in Section	n C)	X 1	No	
Mailed via certified mail (third party recor	rdkeeper)		14. Tax liability involved				
Served by a method not listed above tha	t is in conformity	with established IRS	Assessed \$ 536,383.38				
procedures to the person to whom it was	directed and with	h the consent of the witness	Estimated \$ 549,656.85				(explain in Section (
Specify method (i.e., facsimile transmission)			15. Taxpayer category (corp	poration salaried	individu	al etc inc	clude spouse if applicable)
If automorphy was conved based upon a summer	na vysiyar inalyyda	a a convert the weiver with	SALARIED INDIVIDUAL			a., c.c.,c	лицо орошоо п аррпоцию,
If summons was served based upon a summo the "IRS Copy" of the summons and the compl Recordkeeper Certificate.			16. Other civil, criminal, or a	dministrative action		mmons ent	forcement, suit, seizure, et
4. If third party summons, was notice given to	all persons to who	om records pertain	pending against taxpaye Yes (explain in Section	•	_	No	
4. If third party summons, was notice given to							
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1. Name and address of person summoned			•				
NOELLE KELLER 916 COLD SPRING RD BALTIMORE, MD			8. Taxpayer's name and last	t known address i	if differe	nt from Ite	m 1
2. Summons served at above address			9. Taxpayer's T IN				
Yes	□ No (explain	ı in Section C)	9. Taxpayers Tin				
3. Manner of service			10. Type of investigation				
Personal service on person summoned			Delinquent account			Examinatio	on
Personal service on person authorized to	o accept service o	of process	Delinquent return		=	Other (spec	
Name	Title	<u>'</u>	Criminal				
			11. Type of tax and periods	involved (explain	in Secti	ion A, if pei	riods in description of
Delivered to other person over 16 years	o l d at last known	address	records are different from				
Name	Relationship to	person summoned	1040				
			12. All applicable tax periods	s included on sun	_		
🗷 Left at last known address-not delivered	to anyone		× Yes			No (explain	n in Section C)
Specify method (i.e., slipped under door, attac	hed to door, etc.)		13. Statute of limitations pro		_		
WEDGED IN THE FRONT DOOR			Yes (explain in Section	n C)	X 1	No	
Mailed via certified mail (third party recor	rdkeeper)		14. Tax liability involved				
Served by a method not listed above tha	t is in conformity	with established IRS	Assessed \$ 536,383.38				
procedures to the person to whom it was	directed and with	h the consent of the witness	Estimated \$ 549,656.85				(explain in Section (
Specify method (i.e., facsimile transmission)			15. Taxpayer category (corp	poration salaried	individu	al etc inc	clude spouse if applicable)
If aummana was sarved based upon a summa	na waiwar inaluda	a a convert the weiver with	SALARIED INDIVIDUAL			a., c.c.,c	лицо орошоо п аррпоцию,
If summons was served based upon a summo the "IRS Copy" of the summons and the compl Recordkeeper Certificate.			16. Other civil, criminal, or a	dministrative action		mmons ent	forcement, suit, seizure, et
4. If third party summons, was notice given to	all persons to who	om records pertain	pending against taxpaye Yes (explain in Section	•	_	No	
4. If third party summons, was notice given to							
Yes (Indicate in Section B whether petitic	on to quash sumn	nons was filed. If notice(es)		<u> </u>			
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